GOVERNMENT NOTICE No 119 published on. 1/2/2019

THE VALUE ADDED TAX ACT, (CAP. 148)

## **ORDER**

(Made under section 6)

THE VALUE ADDED TAX (EXEMPTION) (REHABILITATION OF MUGANZA – KASHENDA ROAD (0.5 KM) TO DOUBLE SURFACE BITUMEN STANDARD) (CIVMARK LTD) ORDER, 2019

#### Citation and Commencement

1. This Order may be cited as the Value Added Tax (Exemption)(Rehabilitation of Muganza-Kashenda Road)(0.5km) to Double Surface Bitumen Standard) (CIVMARK LTD) Order, 2019 and shall be deemed to have come into operation on the 15<sup>th</sup> day of December, 2018.

## Exemption

2. Subject to the conditions specified in paragraph 3 of this Order, and any other conditions as may be specified by the Commissioner, the whole of the Value Added Tax payable on the goods or services specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by or on behalf of CIVMARKLTD.A to be used solely in the project for Rehabilitation of Muganza-Kashenda Road (0.5 Km) to Double surface Bitumen Standard is hereby exempted.

#### Conditions

3. The exemption granted under this Order shall cease to have effect and the Value Added Tax shall become due and be payable, as if this exemption had not been made, if the said goods or services are used for other purposes or sold or disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Order.

Expiry

4. This Order shall expire on the 12<sup>th</sup> day of February, 2019.

# Value added Tax (Exemption) (Rehabilitation of Muganza –Kashenda Road (0.5 Km) to Double Surface Bitumen Standard) (Civmark Ltd)

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SCHEDULE

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### GOODS

S/N	ITEM DESCRIPTION	QUANTITY	UNIT OF	PLACE OF
		(QTY)	MEASURE	PURCHASE
				(Local or
				Imported)
1	Relocation of services	10	EA	Local
2	Stone pitching	10	sqm	Local
3	Cement	600	Bags	Local
4	Concrete for structure	350	cm	Local
5	Pedestrian concrete slab	22	Bags	Local
6	Prime coat	14	bag	Local
7	MC-30 cut-back bitumen	4000	Littre	Local
8	Double surface dressing	10	Cm	Local
9	First Seal Coat Bitumen	4000	M2	Local
10	Second Seal Coat Bitumen	4000	M 2	Local

Dodoma, 21<sup>st</sup> January, 2019 PHILIP .I. MPANGO,
Minister for Finance and Planning